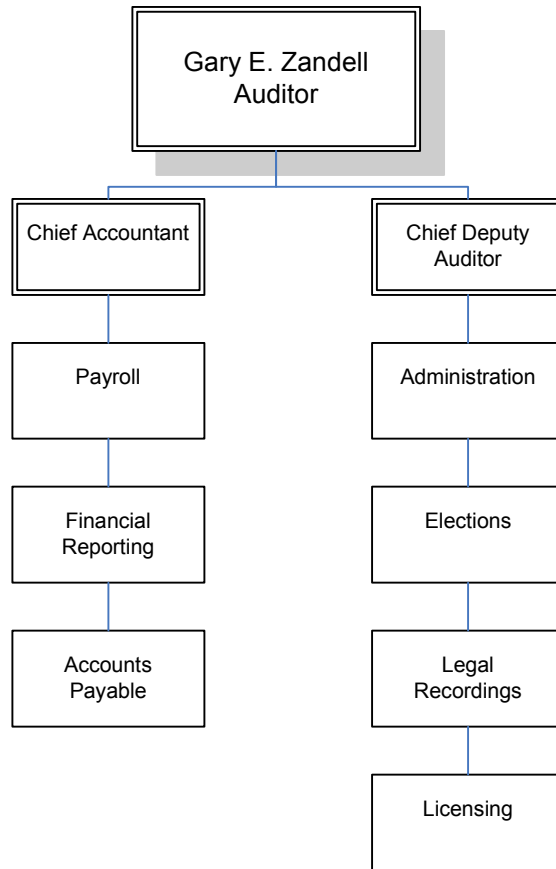


# **Auditor**

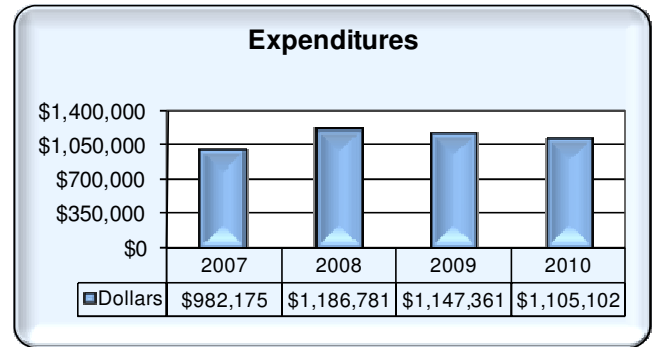
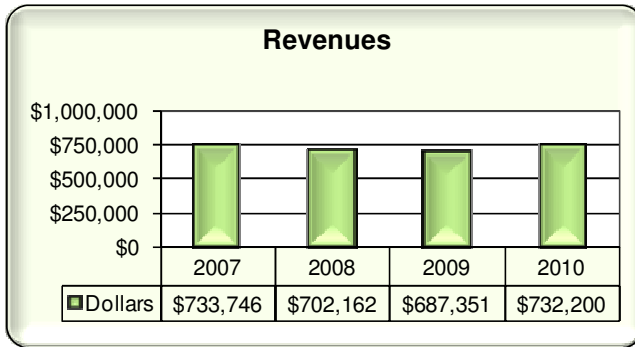
## General Fund, Dept. No. 102



The Auditor is responsible for examining all county financial transactions to insure adequate coverage and proper reporting of expenditures for county funds. As county recorder, documents land ownership, surveys, plats, land corner records, state and federal tax liens, uniform commercial codes and other miscellaneous ordinances and legal records. The Auditor is also responsible for the licensing of motor vehicles in the county, and issues marriage licenses.

### **Staffing Summary**

	2007 FTE	2008 FTE	2009 FTE	2010 FTE
Auditor	1	1	1	1
Chief Deputy Auditor	1	1	1	1
Chief Accountant	1	1	1	1
Financial Analyst Senior	1	1	1	1
Financial Analyst	1	1	1	1
Payroll/Benefits Specialist	1	1	1	1
Accounting Specialist	3	3	3	3
Deputy Auditor Senior-Licensing	2	2	2	2
Deputy Auditor-Licensing	1	1	1	1
Deputy Auditor Senior-Recording & Filing	2	2	2	2
<b>TOTAL</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>



### REVENUES

GENERAL		2007	2008	2009	2010	Change 2009	%
BARS #	Description	Actual	Actual	Est. Actual	Adopted	to 2010	Change
320	Licenses & Permits	4,672	4,160	4,312	4,300	-12	-0.3%
340	Charges for Services	728,241	696,755	683,039	727,200	44,161	6.5%
360	Miscellaneous	833	1,247	0	700	700	0.0%
<b>Total</b>		<b>733,746</b>	<b>702,162</b>	<b>687,351</b>	<b>732,200</b>	<b>44,849</b>	<b>6.5%</b>
<b>TOTAL REVENUES</b>		<b>733,746</b>	<b>702,162</b>	<b>687,351</b>	<b>732,200</b>	<b>44,849</b>	<b>6.5%</b>

### EXPENDITURES

GENERAL			2007	2008	2009	2010	Change 2009	%
BARS #	Object	Description	Actual	Actual	Est. Actual	Adopted	to 2010	Change
514.10	90	Interfund Payments	38,638	42,408	41,118	36,217	-4,901	-11.9%
<b>Total</b>			<b>38,638</b>	<b>42,408</b>	<b>41,118</b>	<b>36,217</b>	<b>-4,901</b>	<b>-11.9%</b>

ADMINISTRATION			2006	2007	2008	2009	Change 2008	%
BARS #	Object	Description	Actual	Actual	Est. Actual	Adopted	to 2009	Change
514.10	10	Salaries & Wages	126,702	146,392	125,100	126,434	1,334	1.1%
	11-12	Extra Help/Overtime	0	11,345	0	0	0	0.0%
	20	Payroll Benefits	34,122	45,167	39,991	39,946	-45	-0.1%
	30	Supplies	434	776	992	250	-742	-74.8%
	40	Other Services/Charges	17,411	18,288	2,154	1,750	-404	-18.7%
	50	Intergovernmental	0	60	0	0	0	0.0%
	90	Interfund Payments	8,072	9,889	15,167	8,264	-6,903	-45.5%
<b>Total</b>			<b>186,741</b>	<b>231,918</b>	<b>183,404</b>	<b>176,644</b>	<b>-6,760</b>	<b>-3.7%</b>

## EXPENDITURES

FINANCIAL SERVICES			2007	2008	2009	2010	Change 2009	%
BARS #	Object	Description	Actual	Actual	Est. Actual	Adopted	to 2010	Change
514.23	10	Salaries & Wages	307,025	374,671	397,366	406,605	9,239	2.3%
	11-12	Extra Help/Overtime	779	6,083	0	1,000	1,000	0.0%
	20	Payroll Benefits	95,660	119,912	126,522	124,630	-1,892	-1.5%
	30	Supplies	7,268	7,250	4,900	3,800	-1,100	-22.4%
	40	Other Services/Charges	34,451	47,665	47,957	19,800	-28,157	-58.7%
	90	Interfund Payments	29,044	35,571	32,921	32,113	-808	-2.5%
<b>Total</b>			<b>474,227</b>	<b>591,151</b>	<b>609,666</b>	<b>587,948</b>	<b>-21,718</b>	<b>-3.6%</b>

LICENSING			2007	2008	2009	2010	Change 2009	%
BARS #	Object	Description	Actual	Actual	Est. Actual	Adopted	to 2010	Change
514.81	10	Salaries & Wages	101,691	116,468	119,690	122,819	3,129	2.6%
	11-12	Extra Help/Overtime	417	0	0	0	0	0.0%
	20	Payroll Benefits	35,470	42,233	43,111	42,804	-307	-0.7%
	30	Supplies	560	700	942	481	-461	-48.9%
	40	Other Services/Charges	9,165	9,380	10,495	8,350	-2,145	-20.4%
	50	Intergovernmental	0	30	0	0	0	0.0%
	90	Interfund Payments	10,975	7,493	8,649	7,302	-1,347	-15.6%
<b>Total</b>			<b>158,278</b>	<b>176,303</b>	<b>182,887</b>	<b>181,756</b>	<b>-1,131</b>	<b>-0.6%</b>

RECORDING			2007	2008	2009	2010	Change 2009	%
BARS #	Object	Description	Actual	Actual	Est. Actual	Adopted	to 2010	Change
514.30	10	Salaries & Wages	75,036	82,841	79,256	86,880	7,624	9.6%
	20	Payroll Benefits	28,319	34,534	29,341	30,846	1,505	5.1%
	30	Supplies	3,110	3,275	2,368	1,750	-618	-26.1%
	40	Other Services/Charges	1,601	2,283	1,286	950	-336	-26.1%
	50	Intergovernmental	0	45	30	0	-30	-100.0%
	90	Interfund Payments	16,225	22,023	18,004	2,111	-15,893	-88.3%
<b>Total</b>			<b>124,291</b>	<b>145,000</b>	<b>130,286</b>	<b>122,537</b>	<b>-7,749</b>	<b>-5.9%</b>

<b>TOTAL EXPENDITURES</b>	<b>982,175</b>	<b>1,186,781</b>	<b>1,147,361</b>	<b>1,105,102</b>	<b>-42,259</b>	<b>-3.7%</b>
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## SUMMARY OF EXPENDITURES

	2007	2008	2009	2010	Change 2009	%
	Actual	Actual	Est. Actual	Adopted	to 2010	Change
Salaries & Wages	610,454	720,371	721,412	742,738	21,326	3.0%
Extra Help/Overtime	1,196	17,429	0	1,000	1,000	0.0%
Payroll Benefits	193,571	241,845	238,966	238,226	-740	-0.3%
Supplies	11,372	12,001	9,202	6,281	-2,921	-31.7%
Other Services/Charges	62,628	77,616	61,892	30,850	-31,042	-50.2%
Intergovernmental	0	135	30	0	-30	-100.0%
Interfund Payments	102,954	117,384	115,860	86,007	-29,853	-25.8%
<b>TOTAL</b>	<b>982,175</b>	<b>1,186,781</b>	<b>1,147,361</b>	<b>1,105,102</b>	<b>-42,259</b>	<b>-3.7%</b>

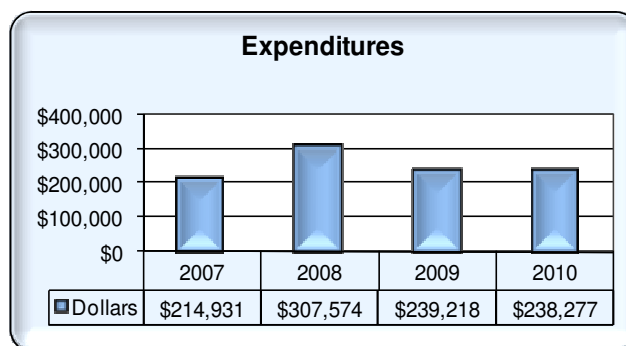
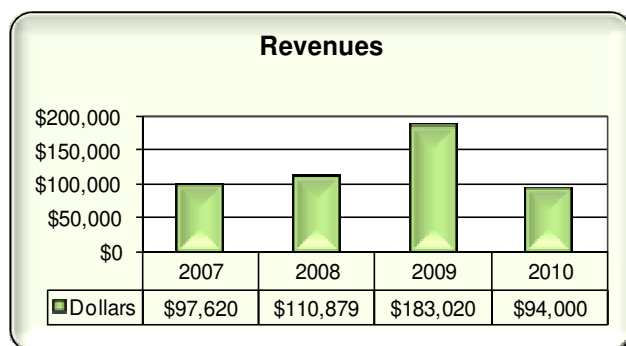
# Elections

## General Fund, Dept. No. 103

Administered by the County Auditor, the Elections Department conducts all general and special elections in accordance with state and local statutes and serves as registrar of voters for the County.

### Staffing Summary

	2007 FTE	2008 FTE	2009 FTE	2010 FTE
Election Supervisor	1	1	1	1
Elections Specialist	1	1	1	1
<b>TOTAL</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>



### REVENUES

BARS #	GENERAL Description	2007 Actual	2008 Actual	2009 Est. Actual	2010 Adopted	Change 2009 to 2010	% Change
340	Charges for Services	97,620	110,879	183,020	94,000	0	0.0%
<b>Total</b>		<b>97,620</b>	<b>110,879</b>	<b>183,020</b>	<b>94,000</b>	<b>-89,020</b>	<b>-48.6%</b>
<b>TOTAL REVENUES</b>		<b>97,620</b>	<b>110,879</b>	<b>183,020</b>	<b>94,000</b>	<b>-89,020</b>	<b>-48.6%</b>

### EXPENDITURES

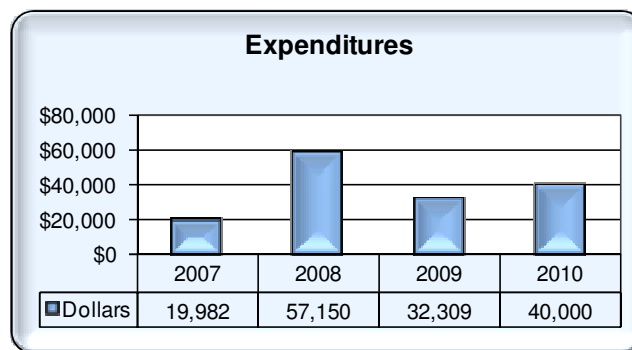
BARS #	Object	GENERAL Description	2007 Actual	2008 Actual	2009 Est. Actual	2010 Adopted	Change 2009 to 2010	% Change
511.70	10	Salaries & Wages	86,701	108,820	101,224	106,599	5,375	5.31%
	11-12	Extra Help/Overtime	4,147	883	0	0	0	0.00%
	20	Payroll Benefits	28,718	33,251	32,567	32,926	359	1.10%
	30	Supplies	3,063	3,387	2,242	8,500	6,258	279.11%
	40	Other Services/Charges	70,795	137,784	89,095	79,400	-9,695	-10.88%
	50	Intergovernmental	0	0	60	0	-60	0.00%
	90	Interfund Payments	21,507	23,449	14,030	10,852	-3,178	-22.65%
<b>Total</b>			<b>214,931</b>	<b>307,574</b>	<b>239,218</b>	<b>238,277</b>	<b>-941</b>	<b>-0.4%</b>
<b>TOTAL EXPENDITURES</b>			<b>214,931</b>	<b>307,574</b>	<b>239,218</b>	<b>238,277</b>	<b>-941</b>	<b>-0.4%</b>

# State Examiner

## General Fund, Dept. No. 117

The State Auditor's Office has the statutory responsibility to formulate, prescribe and install uniform accounting systems for local governments and to require the submission of annual financial reports. Examiners from the State Auditor's Office provide an audit of the financial statements, records, and related operations of Lewis County to determine compliance with generally accepted accounting standards and generally accepted governmental accounting principles; determine compliance with federal, state and local constitution, laws, regulations, guidelines, and policies; and report to the citizens of the state.

Dept. No. 117 represents the Current Expense portion of the expense of the annual audit by the Office of State Auditor. 56% of this cost is billed to Current Expense and 44% billed to Other Funds. Amounts billed for any direct audit work is normally charged directly to that fund.

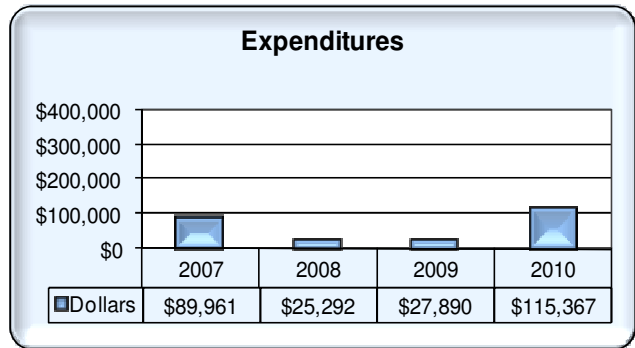
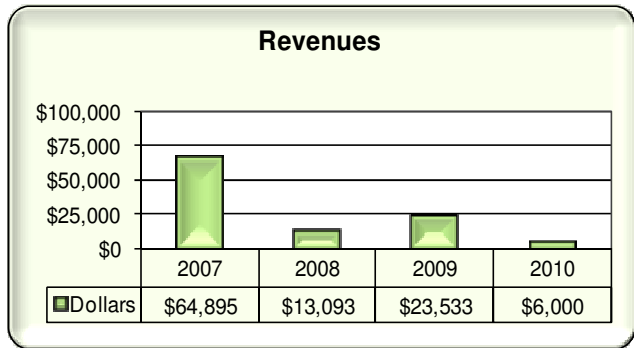


EXPENDITURES							
GENERAL			2007	2008	2009	2010	%
BARS #	Object	Description	Actual	Actual	Est. Actual	Adopted	Change 2009 to 2010
514.23	50	Intergovernmental	19,982	57,150	32,309	40,000	7,691
<b>TOTAL EXPENDITURES</b>			<b>19,982</b>	<b>57,150</b>	<b>32,309</b>	<b>40,000</b>	<b>7,691</b>
							<b>23.8%</b>

## Election Reserves

### Special Revenue Fund No. 158

This fund accumulates reserves and provides for future election department costs.



#### REVENUES

BARS #	GENERAL Description	2007 Actual	2008 Actual	2009 Est. Actual	2010 Adopted	Change 2009 to 2010	% Change
	<b>Beginning Fund Balance</b>	172,513	137,264	133,262	129,577	-3,685	-2.8%
330	Intergovernmental	45,839	0	0	6,000	6,000	0.0%
340	Charges for Services	11,788	9,649	22,816	0	-22,816	-100.0%
360	Miscellaneous	7,269	3,444	716	0	-716	-100.0%
	<b>Total</b>	<b>64,895</b>	<b>13,093</b>	<b>23,533</b>	<b>6,000</b>	<b>-17,533</b>	<b>-74.5%</b>

<b>TOTAL REVENUES &amp; BEGINNING FUND BALANCE</b>	<b>237,408</b>	<b>150,357</b>	<b>156,795</b>	<b>135,577</b>	<b>-21,218</b>	<b>-13.5%</b>
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#### EXPENDITURES

BARS #	Object	GENERAL Description	2007 Actual	2008 Actual	2009 Est. Actual	2010 Adopted	Change 2009 to 2010	% Change
		<b>Ending Fund Balance</b>	147,447	125,065	128,904	20,210	-108,694	-84.3%
511.70	30	Supplies	21,161	0	1,626	35,000	33,374	2052.7%
	40	Other Services & Charges	68,082	25,035	26,264	30,000	3,736	14.2%
594.11	60	Capital Outlay	0	0	0	50,367	50,367	0.0%
511.70	90	Interfund Payment	719	257	0	0	0	0.0%
		<b>Total</b>	<b>89,961</b>	<b>25,292</b>	<b>27,890</b>	<b>115,367</b>	<b>87,477</b>	<b>313.6%</b>

<b>TOTAL EXPENDITURES &amp; ENDING FUND BALANCE</b>	<b>237,408</b>	<b>150,357</b>	<b>156,795</b>	<b>135,577</b>	<b>-21,218</b>	<b>-13.5%</b>
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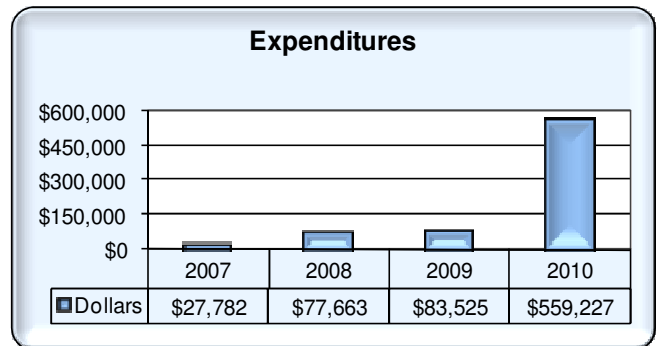
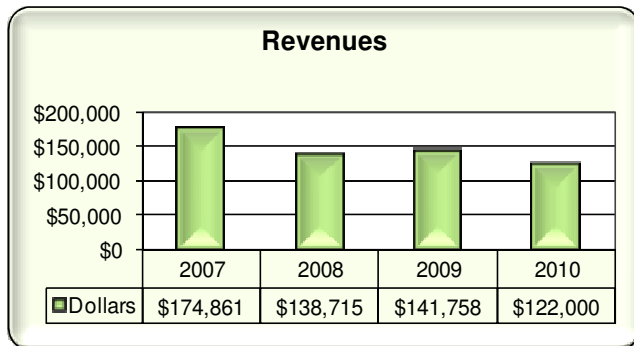
## **Auditor's O & M**

### **Special Revenue Fund No. 159**

The Auditor's Operation and Maintenance Fund was established by law effective, July 23, 1989. A surcharge for each instrument recorded by the County Auditor or Recorder must be deposited into this Fund. One half of the surcharge is retained by Lewis County, and the other half is remitted to the State of Washington Centennial Document Preservation and Modernization Fund. These monies shall be used by the County Auditor as a revolving fund to be used solely for the installation and thereafter for the maintenance of an improved system for copying, preserving, and indexing documents recorded in the County without regard to budget limitations.

#### **Staffing Summary**

	2007 FTE	2008 FTE	2009 FTE	2010 FTE
Recording Deputy	0	0	.60	.60
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0.60</b>	<b>0.60</b>



#### **REVENUES**

BARS #	GENERAL Description	2007 Actual	2008 Actual	2009 Est. Actual	2010 Adopted	Change 2009 to 2010	% Change
	<b>Beginning Fund Balance</b>	335,154	464,593	593,302	651,236	57,934	9.8%
330	Intergovernmental	80,755	66,735	83,473	60,000	-23,473	-28.1%
340	Charges for Services	74,377	57,348	54,562	57,000	2,438	4.5%
360	Miscellaneous	19,729	14,631	3,723	5,000	1,277	34.3%
	<b>Total</b>	<b>174,861</b>	<b>138,715</b>	<b>141,758</b>	<b>122,000</b>	<b>-19,758</b>	<b>-13.9%</b>
	<b>TOTAL REVENUES &amp; BEGINNING FUND BALANCE</b>	<b>510,015</b>	<b>603,308</b>	<b>735,059</b>	<b>773,236</b>	<b>38,177</b>	<b>5.2%</b>

## EXPENDITURES

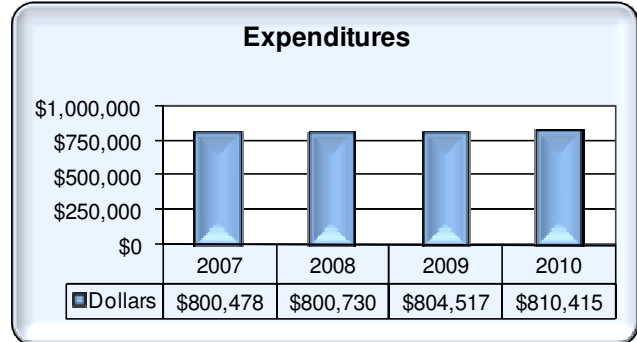
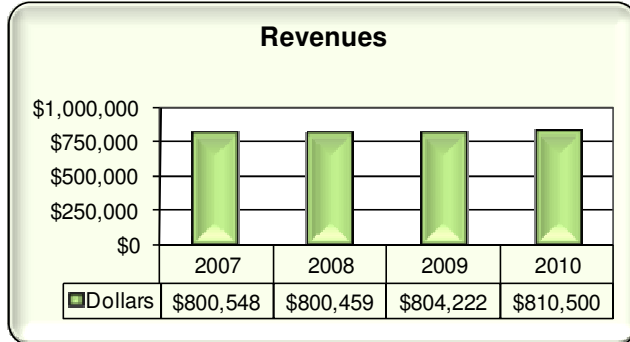
GENERAL			2007	2008	2009	2010	Change 2009	%
BARS #	Object	Description	Actual	Actual	Est. Actual	Adopted	to 2010	Change
		<b>Ending Fund Balance</b>	482,233	525,645	651,534	214,009	-437,525	-67.2%
514.30	10	Salaries & Wages	328	7,824	20,643	22,150	1,507	7.3%
	20	Payroll benefits	27	1,292	4,565	3,870	-695	-15.2%
	30	Supplies	1,344	0	14,761	0	-14,761	-100.0%
	40	Other Services & Charges	8,652	66,437	43,555	195,000	151,445	347.7%
594.14	60	Capital Outlay	17,043	0	0	313,905	313,905	0.0%
514.30	90	Interfund Payments	388	2,110	2	24,302	24,300	1285720.1%
<b>Total</b>			<b>27,782</b>	<b>77,663</b>	<b>83,525</b>	<b>559,227</b>	<b>475,702</b>	<b>569.5%</b>
<b>TOTAL EXPENDITURES &amp; ENDING FUND BALANCE</b>			<b>510,015</b>	<b>603,308</b>	<b>735,059</b>	<b>773,236</b>	<b>38,177</b>	<b>5.2%</b>



## 2003 Debt Service

### Debt Service Fund No. 203

The 2003 Debt Service Fund was created by the Board of County Commissioners', Resolution No. 03-082 adopted February 24, 2003 for the purpose of providing debt service for the 2003 Limited Tax General Obligation bonds. The proceeds of the bonds were used for construction of a new Lewis County Jail, and improvements to the Lewis County Juvenile Court Detention Center. The bonds bear interest on a sliding rate from 3.5% in 2003 to 4.75% at the maturity in 2027 on the outstanding principle balance of this bond which was issued for \$12,270,000.



#### REVENUES

GENERAL		2007	2008	2009	2010	Change 2009	%
BARS #	Description	Actual	Actual	Est. Actual	Adopted	to 2010	Change
	<b>Beginning Fund Balance</b>	1,343	1,416	1,149	650	-499	-43.4%
360	Miscellaneous	70	31	6	0	-6	-100.0%
390	Other Financing Sources	800,478	800,428	804,216	810,500	6,284	0.8%
<b>Total</b>		<b>800,548</b>	<b>800,459</b>	<b>804,222</b>	<b>810,500</b>	<b>6,278</b>	<b>0.8%</b>
<b>TOTAL REVENUES &amp; BEGINNING FUND BALANCE</b>		<b>801,892</b>	<b>801,875</b>	<b>805,370</b>	<b>811,150</b>	<b>5,780</b>	<b>0.7%</b>

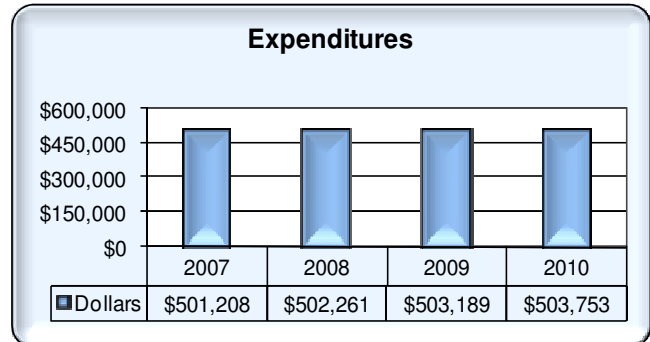
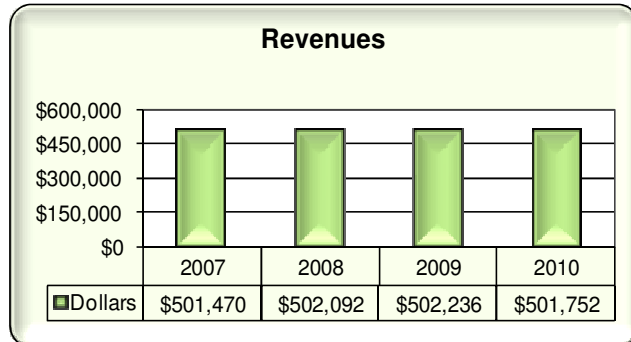
#### EXPENDITURES

GENERAL			2007	2008	2009	2010	Change 2009	%
BARS #	Object	Description	Actual	Actual	Est. Actual	Adopted	to 2010	Change
		<b>Ending Fund Balance</b>	1,414	1,145	853	0	-853	-100.0%
591.10	40	Other Services/Charges	0	302	302	2,000	1,698	561.7%
591,592	70-80	Debt Service	800,478	800,428	804,215	808,415	4,200	0.5%
<b>Total</b>			<b>800,478</b>	<b>800,730</b>	<b>804,517</b>	<b>810,415</b>	<b>5,898</b>	<b>0.7%</b>
<b>TOTAL EXPENDITURES &amp; ENDING FUND BALANCE</b>			<b>801,892</b>	<b>801,875</b>	<b>805,370</b>	<b>810,415</b>	<b>5,045</b>	<b>0.6%</b>

# 1999 Bond Redemption

## Debt Service Fund No. 204

The 1999 Debt Service Fund was created by the Board of County Commissioners' Resolution No. 99-482 adopted October 14, 1999 for the purpose of providing debt service for the 1999 Limited Tax General Obligation and Refunding bonds. The proceeds of the bonds were used for improvements to County facilities and to refund the County's outstanding 1992 Limited Tax General Obligation Bonds. The bonds bear interest on a sliding rate from 4.5% in 2000 to 5.99% at the maturity in 2024 on the outstanding principle balance of this bond which was issued for \$13,795,000. Per Resolution 09-211 adopted July 13, 2009, the County is refunding a portion of the 1999 bonds.



### REVENUES

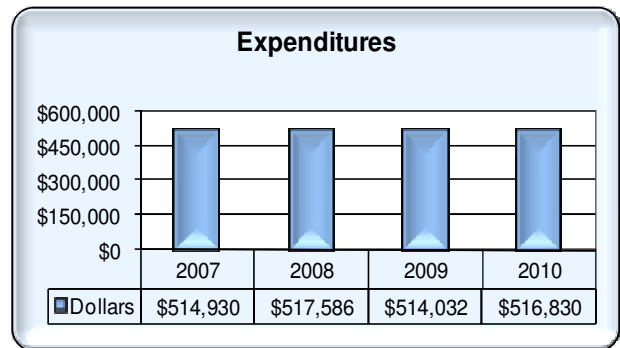
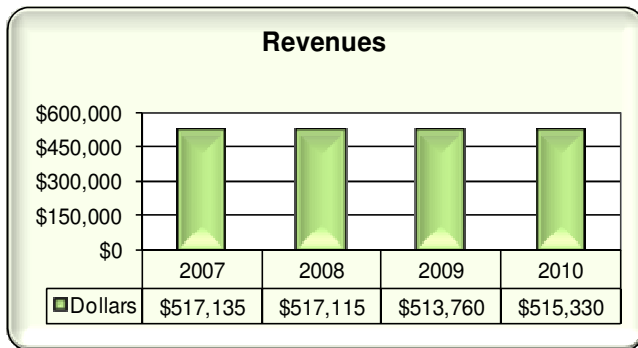
BARS #	GENERAL Description	2007 Actual	2008 Actual	2009 Est. Actual	2010 Adopted	Change 2009 to 2010	% Change
	<b>Beginning Fund Balance</b>	5,001	5,266	5,110	4,503	-607	-11.9%
360	Miscellaneous	262	135	29	0	-29	-100.0%
390	Other Financing Sources	501,208	501,957	502,207	501,752	-455	-0.1%
	<b>Total</b>	<b>501,470</b>	<b>502,092</b>	<b>502,236</b>	<b>501,752</b>	<b>-484</b>	<b>-0.1%</b>
	<b>TOTAL REVENUES &amp; BEGINNING FUND BALANCE</b>	<b>506,470</b>	<b>507,358</b>	<b>507,346</b>	<b>506,255</b>	<b>-1,091</b>	<b>-0.2%</b>

### EXPENDITURES

BARS #	Object	GENERAL Description	2007 Actual	2008 Actual	2009 Est. Actual	2010 Adopted	Change 2009 to 2010	% Change
		<b>Ending Fund Balance</b>	5,262	5,097	4,157	2,502	-1,655	-39.8%
591.10	40	Other Services/Charges	0	304	982	2,000	1,018	103.7%
591,592	70-80	Debt Service	501,208	501,958	502,208	501,753	-455	-0.1%
		<b>Total</b>	<b>501,208</b>	<b>502,261</b>	<b>503,189</b>	<b>503,753</b>	<b>564</b>	<b>0.1%</b>
		<b>TOTAL EXPENDITURES &amp; ENDING FUND BALANCE</b>	<b>506,470</b>	<b>507,358</b>	<b>507,346</b>	<b>506,255</b>	<b>-1,091</b>	<b>-0.2%</b>

## 2005 Bond Redemption Debt Service Fund No. 205

The 2005 Debt Service Fund was created by the Board of County Commissioners, Resolution No. 05-117 adopted April 18, 2005 and proceeds were used to refund a portion of the County's Limited Tax General Obligation and Refunding Bonds, for 1999; and to pay the cost of issuance of the bonds. The bonds bear interest on a sliding rate from 3.00% in 2005 to 4.50% at the maturity in 2024 on the outstanding principle balance of this bond which was issued for \$7,000,000.



### REVENUES

GENERAL		2007	2008	2009	2010	Change 2009	%
BARS #	Description	Actual	Actual	Est. Actual	Adopted	to 2010	Change
	<b>Beginning Fund Balance</b>	3,331	5,537	5,073	4,598	-475	-9.4%
360	Miscellaneous	175	135	30	0	-30	-100.0%
390	Other Financing Sources	516,960	516,980	513,730	515,330	1,600	0.3%
<b>Total</b>		<b>517,135</b>	<b>517,115</b>	<b>513,760</b>	<b>515,330</b>	<b>1,570</b>	<b>0.3%</b>
<b>TOTAL REVENUES &amp; BEGINNING FUND BALANCE</b>		<b>520,465</b>	<b>522,653</b>	<b>518,833</b>	<b>519,928</b>	<b>1,095</b>	<b>0.2%</b>

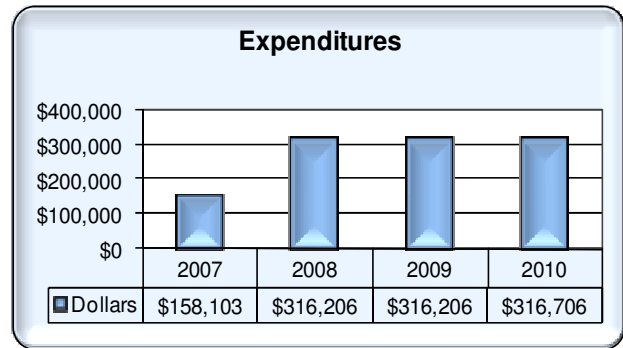
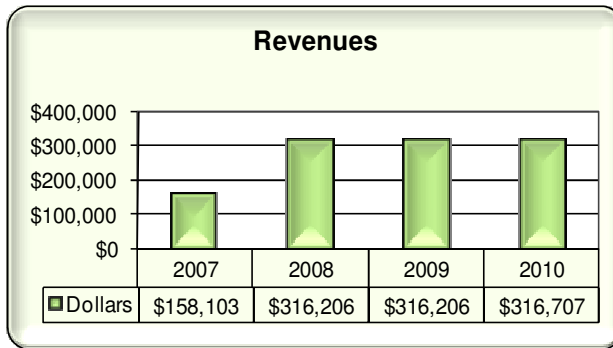
### EXPENDITURES

GENERAL			2007	2008	2009	2010	Change 2009	%
BARS #	Object	Description	Actual	Actual	Est. Actual	Adopted	to 2010	Change
		<b>Ending Fund Balance</b>	5,535	5,067	4,801	3,098	-1,703	-35.5%
591.10	40	Other Services/Charges	0	606	302	1,500	1,198	396.3%
591,592	70-80	Debt Service	514,930	516,980	513,730	515,330	1,600	0.3%
<b>Total</b>			<b>514,930</b>	<b>517,586</b>	<b>514,032</b>	<b>516,830</b>	<b>2,798</b>	<b>0.5%</b>
<b>TOTAL EXPENDITURES &amp; ENDING FUND BALANCE</b>			<b>520,465</b>	<b>522,653</b>	<b>518,833</b>	<b>519,928</b>	<b>1,095</b>	<b>0.2%</b>

## 2007 Bond Redemption-CC Airport

### Debt Service Fund No. 210

The 2007 Debt Service Fund was created by the Board of County Commissioners, Resolution No. 07-256 adopted August 27, 2007 and was established to account the annual debt service to the County's general obligation bond issued in 2007, which has a ten year maturity. The bond was issued to provide funds to finance improvements to the Chehalis-Centralia Airport and to pay the costs of issuance of this bond.



#### REVENUES

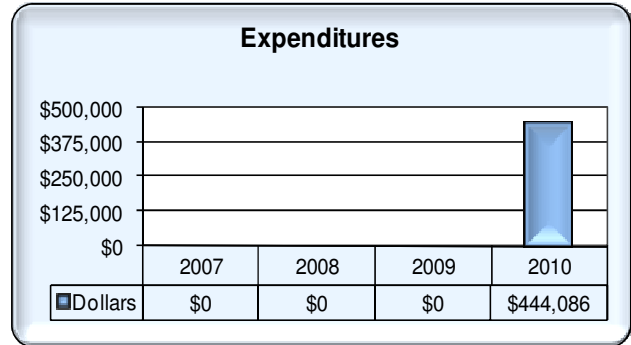
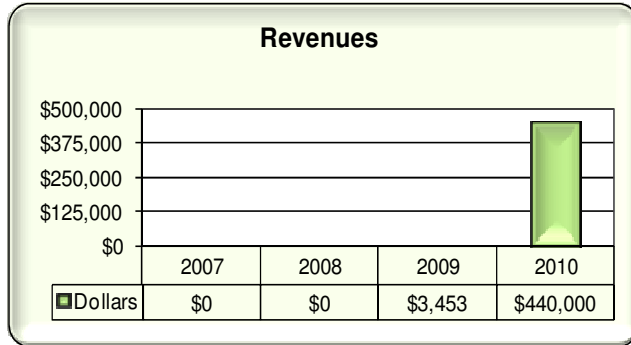
GENERAL		2007	2008	2009	2010	Change 2009	%
BARS #	Description	Actual	Actual	Est. Actual	Adopted	to 2010	Change
	<b>Beginning Fund Balance</b>	0	0	0	0	0	0.0%
360	Miscellaneous	158,103	316,206	316,206	316,707	501	0.2%
<b>Total</b>		<b>158,103</b>	<b>316,206</b>	<b>316,206</b>	<b>316,707</b>	<b>501</b>	<b>0.2%</b>
<b>TOTAL REVENUES &amp; BEGINNING FUND BALANCE</b>		<b>158,103</b>	<b>316,206</b>	<b>316,206</b>	<b>316,707</b>	<b>501</b>	<b>0.2%</b>

#### EXPENDITURES

GENERAL			2007	2008	2009	2010	Change 2009	%
BARS #	Object	Description	Actual	Actual	Est. Actual	Adopted	to 2010	Change
		<b>Ending Fund Balance</b>	0	0	0	1	1	0.0%
591.46	40	Other Services/Charges	0	0	0	500	500	0.0%
591,592	70-80	Debt Service	158,103	316,206	316,206	316,206	0	0.0%
<b>Total</b>			<b>158,103</b>	<b>316,206</b>	<b>316,206</b>	<b>316,706</b>	<b>500</b>	<b>0.2%</b>
<b>TOTAL EXPENDITURES &amp; ENDING FUND BALANCE</b>			<b>158,103</b>	<b>316,206</b>	<b>316,206</b>	<b>316,707</b>	<b>501</b>	<b>0.2%</b>

## 2009 Bond Redemption Debt Service Fund No. 209

The 2009 Debt Service Fund was authorized by the Board of County Commissioners, Resolution No. 09-211. The bonds' settlement date was September 2, 2009 and proceeds were used to refund a portion of the County's Limited Tax General Obligation and Refunding Bonds, for 1999; and to pay the cost of issuance of the bonds. The bonds bear interest on a sliding rate from 2.50% in 2010 to 4.00% at the maturity in 2024 on the outstanding principle balance of this bond which was issued for \$4,925,000.



### REVENUES

BARS #	GENERAL Description	2007 Actual	2008 Actual	2009 Est. Actual	2010 Adopted	Change 2009 to 2010	% Change
	<b>Beginning Fund Balance</b>	0	0	0	4,818	4,818	0.0%
360	Miscellaneous	0	0	3,453	0	-3,453	-100.0%
390	Other Financing Sources	0	0	0	440,000	440,000	0.0%
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>3,453</b>	<b>440,000</b>	<b>436,547</b>	<b>12641.1%</b>
	<b>TOTAL REVENUES &amp; BEGINNING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>3,453</b>	<b>444,818</b>	<b>441,365</b>	<b>12780.6%</b>

### EXPENDITURES

BARS #	Object	GENERAL Description	2007 Actual	2008 Actual	2009 Est. Actual	2010 Adopted	Change 2009 to 2010	% Change
		<b>Ending Fund Balance</b>	0	0	3,453	732	-2,721	0.0%
591.10	40	Other Services/Charges	0	0	0	1,000	1,000	0.0%
	70-80	Debt Service	0	0	0	443,086	443,086	0.0%
		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>444,086</b>	<b>444,086</b>	<b>0.0%</b>
		<b>TOTAL EXPENDITURES &amp; ENDING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>3,453</b>	<b>444,818</b>	<b>441,365</b>	<b>12780.6%</b>